

Highest/Widest Tax Rate Changes selected states for Analysis

Test States	Control States
Washington	Idaho Oregon
Oregon	Idaho Nevada Cal.
Maine	New Hampshire Vermont
Kansas	Missouri Nebraska Colorado Oklahoma
Illinois	Kentucky Missouri Indiana
S. Dakota	N. Dakota Montana Wyoming Nebraska Iowa Minnesota
Michigan	Ohio Indiana
Iowa	Wisconsin Minnesota S. Dakota Nebraska Missouri Illinois

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Test states + surrounding states are working at
Master List

State	From	To April 1987	Diff.
Washington <small>dec. '85 8¢ increase</small>	July 1981 16	31	15
Oregon <small>dec '81 Oct '85 7¢ increase</small>	dec. 1981 9	27	18
Idaho <small>Oct '85 8¢ increase</small>	sep. '83 16	28	12
New Jersey	June '82 19	25	6
New York	April '83 15	21	6
Kansas <small>8¢ increase</small>	Oct. '85 16	24	8
Nebraska	Sept. '81 13	23	10
Missouri	Aug '82 9	13	4
Illinois	Dec. '85 12	20	8
S. Dakota <small>July '85 8¢ increase</small> States to Add	July '85 14	23	9 <small>8¢ increase</small>
Michigan	May '82 11	21	10
N. Dakota	April, '83 12	18	6
Mississippi	June, '85 17	18	7
Iowa	Oct '85 18	26	8

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Highest/Widest Tax Rate changes
selected states for analyses.

12mm volume w/ company also changes vs. prior year
for PM & Total Industry.

1981 - Present
(News)

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Highest/Widest Tax Rate Changes (singularly or multiply)

State	Date	From	To
Washington	July '81	16	20
	May '82	20	20.8
	Aug. '82	20.8	23
	Dec. '85	23	31
Idaho 9.14 - no changes			
Oregon	Dec '81	9	16
	June '82	16	19
	Oct '85	19	27
Maine	Sep. '83	16	20
	Oct '85	20	28
New Hampshire			
New Hampshire	Aug 183	12	17
Vermont	Aug '83	12	17
Oregon	Dec. '81	9	16
	June '82	16	19
	Oct '85	19	27
Idaho 9.14 - no changes			
Nevada	July '83	10	15
California 100 - no change			
New Jersey	June '82	19	24
	July '83	24	25
New York	April '83	15	21
Pennsylvania	No changes		18¢
North Carolina	No changes		14¢

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State	Date	From	To
Kansas	Oct. '85	16	24
Missouri	Aug '82	9	13
Nebraska	Sep. '81	13	14
	May '82	14	18
	March '86	18	23
Colorado	Nov '83	10	15
	July '86	15	20
Oklahoma	No Change		18
Florida	July '86	21	24
Georgia	No Change		12
Alabama	July '84	16	16.5

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State	Date	From	To
North Carolina	No Change		2¢
Tennessee	No Change		13
S. Carolina	" "		7
Virginia	" "		2.5
D.C.	" "		13
Maryland	" "		13
W. Virginia	" "		17
Tennessee	" "		13
Kentucky	" "		3
W Virginia	" "		17
Tennessee	" "		13
Missouri	Aug '82	9	13
Illinois	Dec. '85	12	20
Indiana	No Change		10.5
Ohio	Nov '81	15	14
Wyoming	No Change		8
Montana	July '83	12	16
Washington	July '81 May '82 Aug. '82	116 620 20.8	120 120 23

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State	Date	From	To
Utah	July '82	10	12
Colorado	Nov '83	10	15
	July '86	15	20
Nebraska	Sep. '81	13	14
	May '82	14	18
	March '86	18	23
S. Dakota	July '81	14	15
	July '85	15	23

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Restrictions referencing High/Low Tax Rate States

equal states selected for analysis

Top state cigarette Tax Rates	Surrounding states Tax Rates
1) Washington 31¢ 12.5¢ margin	Idaho 9.1¢ Oregon 27¢ Avg. 18.5¢
2) Hawaii 29¢	California 10¢
3) Maine 28¢ 11.0¢ margin	New Hampshire 17¢ Vermont 17¢ Avg. 17¢
4) Oregon 27¢ 15.6¢ margin	Washington 31¢ Idaho 9.1¢ Nevada 15¢ California 10¢ Avg. 16.3¢ exclude Washington 11.4
5) Connecticut 26¢ km	Rhode Island 25¢ Massachusetts 26¢ New York 21¢ Avg. 24¢
6) Iowa 26¢	Wisconsin 25¢ Minnesota 23¢ South Dakota 23¢ Nebraska 23¢ Missouri 13¢ Illinois 20¢ Avg. 21.2¢
7) Massachusetts 26¢	New Hampshire 17¢ Vermont 17¢ New York 21¢ Connecticut 26¢ Rhode Island 25¢ Avg. 21.2¢
8) Rhode Island 25¢ km	Massachusetts 26¢ Connecticut 26¢ Avg. 26¢

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top state cigarette tax rates	surrounding states tax rates
(9) Wisconsin 25¢	Minnesota 23¢ Iowa 26¢ Illinois 20¢ Michigan 21¢ Avg. 22.5¢
(10) New Jersey 25¢ 7.3¢ margin	New York 21¢ Pennsylvania 18¢ Delaware 14¢ Avg. 17.7¢
(11) Kansas 24¢ 5.5¢ margin	Missouri 13¢ Nebraska 23¢ Colorado 20¢ Oklahoma 18¢ Two central mis/okla Avg. 18.5¢
(12) Florida 24¢ 9.7¢ margin margin { 8¢ still one 2	Georgia 12¢ Alabama 16.5¢ Avg. 14.3¢
* Michigan 21¢ 8.7 margin	Ohio 14¢ Indiana 10.5¢ Missouri Avg. 12.3
km Illinois 20¢ 11.2¢ margin	Missouri 13¢ Kentucky 3¢ Indiana 10.5¢ Avg. 8.8
km South Dakota 23¢ 6.4¢ margin	N. Dakota 13¢ Montana 16¢ Wyoming 8¢ Nebraska 23¢ Minnesota 23¢ Avg. 16.6¢

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Lowest state Cigarette Tax Rates	Surrounding states Tax Rates
(51) North Carolina 2¢ 8¢ margin	Virginia 2.5¢ Tennessee 13¢ South Carolina 7¢ } 10¢
50 Virginia 2.5¢ 11.5¢ margin	D.C. 13¢ Maryland 13¢ W. Virginia 17¢ Kentucky 3¢ Tennessee 13¢ N. Carolina 2¢ Avg. 10.2¢ Avg. 14¢
49 Kentucky 3¢ 14.6¢ margin	W. Virginia 17¢ Virginia 2.5¢ Tennessee 13¢ Missouri 13¢ Illinois 20¢ Indiana 10.5¢ Ohio 14¢ Avg. 14.6¢
1cm 48) S. Carolina 7¢	N. Carolina 2¢ Georgia 12¢ Avg. 7¢
47 Wyoming 8¢ 10.8¢ margin	Montana 16¢ Idaho 9.1¢ Utah 12¢ Colorado 20¢ Nebraska 23¢ South Dakota 23¢ Avg. 18.8¢
46) Idaho 9.1¢ 1cm 9.1¢ margin	Montana 16¢ Washington 31¢ Oregon 27¢ Nevada 15¢ Utah 12¢ Wyoming 8¢ Avg. 18.2¢

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Lowest state cigarette Tax Rates		Surrounding States Tax Rates	
(45) ^{km²} California	10 ¢ 11.0 ¢ margin	Nevada 75 ¢ Oregon 27 ¢	Avg. 21 ¢
(44) ^{km²} Indiana	10.5 ¢ 4.0 ¢ margin	Michigan 21 ¢ Ohio 14 ¢ Kentucky 3 ¢ Illinois 20 ¢	Avg. 14.5 ¢
(43) X Utah	12 ¢ 2.5 ¢ margin	Wyoming 8 ¢ Colorado 20 ¢ Arizona 15 ¢ Nevada 15 ¢	Avg. 14.5 ¢
(42) X Georgia	12 ¢ 0.5 ¢ margin	South Carolina 7 ¢ N. Carolina 2 ¢ Tennessee 13 ¢ Alabama 16.5 ¢ Florida 24 ¢	Avg. 12.5 ¢
(41) X Missouri	13 ¢ 4.4 ¢ margin	Illinois 20 ¢ Kentucky 3 ¢ Tennessee 13 ¢ Arkansas 21 ¢ Oklahoma 18 ¢ Kansas 24 ¢ Nebraska 23 ¢	Avg. 17.4 ¢
(40) X Tennessee	13 ¢	Kentucky 3 ¢ Virginia 2.5 ¢ N. Carolina 2 ¢ Georgia 12 ¢ Alabama 16.5 ¢ Miss. 18 ¢ Arkansas 21 ¢ Missouri 13 ¢	Avg. 11 ¢

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